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<u>I. Profession</u>	<u>Accrediting Agency or Jurisdiction</u>	<u>Date of Admission</u>
Certified Public Accountant	New York	1971
Certified Fraud Examiner	Association of Certified Fraud Examiners	1994
Certified Insolvency and Restructuring Advisor	Association of Insolvency and Restructuring Advisors	1992

<u>II. Professional Organization</u>	<u>Date of Admission</u>	<u>Active/Inactive</u>
American Bankruptcy Institute	1990	Member Board of Directors and various committees
American Institute of Certified Public Accountants	1971	
Association of Certified Fraud Examiners	1993	
Association of Insolvency and Restructuring Advisors	1992	Member Board of Directors and various committees
New York State Society of Certified Public Accountants	1971	Former member of Insolvency and Bankruptcy Procedures Committee

III. General professional experience:

Mr. Jacobs is a senior financial executive with over twenty-five years experience in business turnaround and insolvency, corporate restructuring and reorganization, corporate finance and dispute resolution. Mr. Jacobs was a founding member and senior partner of the Ernst & Young LLP restructuring and reorganization practice, which he left effective September 30, 1999 and formed AMJ Advisors LLC. AMJ Advisors LLC is currently providing financial advisory services in several client matters, including the out of court workout for T&W Financial

Corporation, a Tacoma based leasing company, certain committee matters (Dow Corning Tort Claimants and CRIIMI MAE Equity Committee), Chapter 11 Trustee in Apponline.com, Inc. (including its affiliated companies Island Mortgage Network, Inc. and Action Abstract Inc.) and Chapter 7 Trustee in Edison Brothers Stores, Inc.. Mr Jacobs is also a Director of The Singer Sewing Company, an independent company for the continuing Singer business in the United States.

Mr. Jacobs has led many major debt restructuring assignments on behalf of a variety of clientele in a broad range of industries, including apparel, asset based lending, automotive supply, computer leasing, distribution, financial services, manufacturing, mining, oil and gas, publishing, real estate, retail, software, steel, textiles and regulated utilities industries.

Mr. Jacobs has been a successful advocate for his clients' interests, providing business analyses, strategic planning, business valuations, litigation support, and fraudulent conveyance, fraud and preference investigations. He has been an expert witness testifying in connection with various matters, including Continental Information Systems Corporation and Towers Financial (trustee motions), Battle Ridge Company (Secured Bank Group issues), Dow Corning (disclosure statement issues), Allegheny Energy, Inc. v. DQE, Inc. (MAC clause issues) and Inamed Inc. (limited settlement fund hearing). He is an authority on regulatory and insolvency related technical accounting issues. Further, he has directed corporate finance transactions resulting in successful sales of businesses and negotiated plans of reorganization.

Mr. Jacobs' debt restructuring clients have included the following:

- Altos Hornos de Mexico, S.A. (Secured bank lenders)
- Allegheny International Inc. (Secured bank lenders)
- Atlantic Computer Systems Inc. (Creditors' Committee)
- Buddy-L, Inc. (Unsecured Creditors' Committee)
- Continental Information Systems Corporation (Creditors' Committee)
- Criimi Mae Inc. (Equity Holders' Committee)
- Dow Corning Corporation (Tort Claimants' Committee)
- Drexel Burnham Lambert Group, Inc. (Equity Holders' Committee)
- Ernst Home Centers, Inc. (Unsecured Creditors' Committee)
- General Development Utilities (Bank lenders)
- Guardian Mortgage (Equity Receiver)
- Inamed Inc. (Tort Claimants' Steering Committee)
- Nelco, Inc. (Secured bank lenders)
- Pan American Trade Development Corporation (Secured bank lenders)
- Public Service Company of New Hampshire, Inc. (State of New Hampshire)
- Raytech Corporation (Unsecured Creditors' Committee)
- Sahlen & Associates, Inc. (Responsible Officer)
- Siderurgica Venezolana Sivensa, S.A.C.A. (Bank lenders)
- SLM International, Inc. (Unsecured Creditors' Committee)
- Towers Financial (Healthcare Funding Indenture Trustee)

Professional Contributions

Member of the American Bankruptcy Institute Creditors Committee Manual Task Force which authored the ABI Creditors' Committee Manual.

Member of the American Bankruptcy Institute Committee on Professional Compensation which authored the ABI National Report on Professional Compensation in Bankruptcy Cases.

Member of the AICPA Task Force on Financial Reporting by Entities in Reorganization under the Bankruptcy Code; one of the principal authors of Statement of Position 90-7 and a related Practice Bulletin which codified the accounting regulations in this practice area.

Speeches/Panelist

American Bankruptcy Institute:

1999 Winter Leadership Conference, The Business in Crisis: How to Find and Retain Good Management/Board Members

1999 New York City Bankruptcy Conference, DIP Financing: Who Blinks First?

1997 Winter Leadership Conference, The New World of Creditors' Committees: Member Liability and Insurance, Role of Government Agencies, Effect of Claims Traders and Representing Diverse Constituents

1995 Annual Spring Meeting, Bankruptcy Reform-A Time for the Licensed Insolvency Officer ("LIO")?

1993 Winter Leadership Conference, Investing in Financially Troubled Companies

Association of Insolvency and Restructuring Advisors:

1997 13th Annual Conference, The Role of the Financial Advisor in Consensual Settlements

1995 11th Annual Conference, Keynote Panel-Bankruptcy and Insolvency Practice in the 21st Century

1994 10th Annual Conference, Plan Confirmation

Others:

Public Utilities Reports, 1998, Avoiding and Surviving Public Utility Bankruptcies

AICPA, 1998, National Conference on Bankruptcy; Financing the Reorganization

Weil Gotshal & Manges, DLJ and E&Y LLP, 1997, Management Strategies For Power Supply Resources; The M&A Future for the Energy Supply Industry

Weil Gotshal & Manges and Bear Stearns, 1996, The Changing Electrical Utility Industry; Utility Accounting-Past to Present

NACM, 1994, Credit Congress Exposition; Creditors' Committees

Euromoney, 1991, Keeping UK Leases Live; Transatlantic Experiences: Lessons for the UK?

INSOL International, 1991, Insolvency Practice: The Americas in the 1990's; Reorganization Plan-Business Aspects

IIR, 1991, High Yield & Other Bondholders in Workouts & Bankruptcies; When the Highly-Leveraged Firm Defaults

Executive Enterprises, 1991, Bankruptcy, Workout, Reorganization Accounting and Tax Conference; Working With The Creditors Committee

AICPA, 1990 and 1991, Advanced Technical Symposium; Accounting for Companies in Financial Difficulty
Presentations for other organizations, including Ashland Petroleum; CIT; R.D.Smith; Skadden, Arps, Slate, Meagher & Flom LLP; Salomon Brothers; Weil Gotshal & Manges; etc.

Articles

American Bankruptcy Institute Journal, June 2000, author of "Understanding Financial Statements: What They Don't Tell You"
American Bankruptcy Institute Journal, May 1999, co-author of "Hedge Funds-Looking Behind the Numbers"
Turnarounds & Workouts, June 1993, "Reflections of Economic Substance: Rules For Entities In & Emerging From Chapter 11"
American Bankruptcy Institute Journal, March 1993, panelist in ABI Roundtable: Bankruptcy Reform 1994

IV. General pertinent experience:

See above.

V. Mediation training:

Dispute Resolution, 1993, American Arbitration Association
Mediation Training, 1994, United States Bankruptcy Court for the Southern District of New York
Advanced Mediation Training, 1994, United States Bankruptcy Court for the Southern District of New York

VI. Pertinent bankruptcy training (1998-2000):

National Conference on Bankruptcy, 1998, AICPA
NCBJ, 1998
Avoiding and surviving Public Utility Bankruptcies, 1998, Public Utilities Reports, Inc.
New York City Bankruptcy Conference, 1999, ABI
Annual Spring Meeting, 1999, ABI
NCBJ, 1999
Winter Leadership Conference, 1999, ABI
New York City Bankruptcy Conference, 2000, ABI
Annual Spring Meeting, 2000, ABI

VII. General pertinent business or legal experience:

See above.